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**For Immediate Release
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New Sales and Use Tax Rates in Santa Clara County, Fort Bragg Take Effect July 1, 2012

Sacramento – The California State Board of Equalization (BOE) announced today that voter-approved sales and use tax increases would take effect July 1 in Santa Clara County, including the unincorporated areas and all 15 cities within the county, and in the City of Fort Bragg.

In Santa Clara County, the rate will increase 0.125 percent, resulting in a new rate of 8.375 percent for the county and all cities within the county except Campbell. In Campbell, which previously had a rate of 8.5 percent, the new rate will be 8.625 percent.

In Fort Bragg in Mendocino County, the rate will increase 0.50 percent, making the new rate 8.375 percent.

Cities and counties	Old Rate	New Rate
City of Fort Bragg	7.875%	8.375%
Santa Clara County	8.25%	8.375%
City of Campbell	8.50%	8.625%

Retailers generally need to apply the new tax rates if they:

- Operate within the taxing area and have merchandise sold and delivered within the area.
- Operate outside of the taxing area but are engaged in business within the area and sell merchandise for use in the area.
- Sell autos, boats, or aircraft to customers that register them within the taxing area.
- Collect tax on lease payments from property used in the taxing area.
- Are engaged in business in the area. Retailers are considered to be engaged in business in the area if they either:
 - Have a business location in the tax area.
 - Deliver into the tax area using their vehicles.
 - Have an agent or representative in the area to make sales, deliveries, installations, or take orders.



If a retailer is not required to collect the additional tax as described above, the purchaser may be responsible for reporting and remitting use tax to the BOE, depending on the circumstances of the sale or use of the property.

For general information visit: www.boe.ca.gov/or call the Taxpayer Information Center at 800-400-7115.

Special notice: www.boe.ca.gov/news/pdf/1311.pdf

Complete list of all city and county sales and use tax rates: www.boe.ca.gov/sutax/pam71.htm

Publication 44, District Taxes (Sales and Use Taxes): www.boe.ca.gov/pdf/pub44.pdf

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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